Duke Energy Ohio Exhibit	
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BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Duke)	
Energy Ohio, Inc. to Adjust Rider DR-IM)	Case No. 16-1404-EL-RDR
for 2015 SmartGrid Costs.)	

DIRECT TESTIMONY OF

PEGGY A. LAUB

ON BEHALF OF

DUKE ENERGY OHIO, INC.

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Attachment:

PAL-1 Rider DR-IM Revenue Requirement Calculation

I. <u>INTRODUCTION</u>

- 1 Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.
- 2 A. My name is Peggy A. Laub. My business address is 139 East Fourth Street,
- 3 Cincinnati, Ohio 45202.
- 4 Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?
- 5 A. I am employed by Duke Energy Business Services LLC, an affiliate of Duke
- 6 Energy Ohio, Inc. (Duke Energy Ohio, or Company) as Director Rates &
- 7 Regulatory Planning.
- 8 Q. PLEASE SUMMARIZE YOUR EDUCATION AND PROFESSIONAL
- 9 **QUALIFICATIONS.**
- 10 A. I received a Bachelor of Business Administration Degree with a major in
- accounting from the University of Cincinnati. I began my career with The
- 12 Cincinnati Gas & Electric Company, the predecessor of Duke Energy Ohio, Inc.,
- in the Accounting Department in 1981. I worked in various departments including
- Tax, Regulated Business Unit's financial group and Fixed Assets. In May 2006,
- following the merger with Duke Energy Corporation, I transferred to the Midwest
- US Franchised Electric & Gas accounting group. In November 2008, I transferred
- to the Midwest wholesale accounting group as Manager of Wholesale and Bulk
- Power Marketing accounting. In May 2010, I transferred to the Rate Department
- and to my current position now titled Director Rates & Regulatory Planning.
- 20 Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PUBLIC
- 21 UTILITIES COMMISSION OF OHIO (COMMISSION)?

- 1 A. Yes. I previously testified in a number of cases before this and other regulatory commissions.
- 3 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS
- 4 **PROCEEDING?**
- 5 A. My testimony addresses the electric Rider DR-IM (Distribution Reliability -
- Infrastructure Modernization). I provide an overview of the revenue requirement
- 7 calculation for the rider and then describe each schedule supporting the revenue
- 8 requirement calculation. I will be sponsoring Attachment PAL-1 to support the
- 9 proposed charges for Rider DR-IM.

II. REVENUE REQUIREMENT CALCULATIONS

- 10 Q. PLEASE DESCRIBE THE COMPONENTS OF THE REVENUE
- 11 **REQUIREMENTS INCLUDED IN RIDER DR-IM.**
- 12 A. The revenue requirement includes the following components:
- a return on the rate base;
- depreciation and property taxes; and
- incremental expenses.
- 16 Q. HOW IS RATE BASE CALCULATED?
- 17 A. Rate base is calculated in a manner consistent with the traditional rate base
- 18 calculation for a general retail rate cases. One component is net plant, or gross
- 19 plant minus accumulated depreciation. Another common component is
- 20 accumulated deferred income taxes associated with accelerated tax depreciation.
- 21 The stipulations approved by the Commission in its Opinion and Order in Case
- No. 08-920-EL-SSO, et al., and its Opinion and Order in Case No. 09-543-GE-

l	RDR, allow an additional component of rate base in the form of post-in-service
2	carrying costs (PISCC). Because there are deferred income taxes associated with
3	this item, an additional adjustment is made to offset rate base for accumulated
1	deferred income taxes on this item.

ARE THERE COSTS THAT ARE SHARED BETWEEN THE ELECTRIC 5 Q. 6 AND GAS DISTRIBUTION BUSINESSES?

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Yes. The fact that Duke Energy Ohio is a combination electric and gas utility allows the Company to maximize the potential benefits of the SmartGrid project for both electric and gas customers. For much of the SmartGrid equipment, it is a simple exercise to assign costs directly to electric or to gas. The cost of some equipment and some expenses, however, is incurred for both electric and gas services.

The costs for "common" equipment are allocated between gas and electric service based on appropriate allocation factors. The development of these allocation factors is based on the Company's determination of the extent to which each type of plant (e.g., communication boxes, information technology costs (IT), etc.) contributes to the gas or electric SmartGrid function.

COMPUTATION DEPRECIATION Q. **DESCRIBE** THE **FOR AND** 18 PROPERTY TAX EXPENSES INCLUDED IN THE RIDER DR-IM 19 20 REVENUE REQUIREMENT.

Depreciation expense is annualized by using currently approved accrual rates and A. 22 the depreciable gross plant for each plant type as of December 31, 2015. 23 Similarly, property tax expense is annualized by applying the latest average

- property tax rates to the calculated property tax valuation as of December 31, 1 2015. 2 INCREMENTAL EXPENSES ARE INCLUDED 3 Q. WHAT THE REVENUE REQUIREMENT CALCULATIONS? 4 5 A. The only incremental expenses included in the Rider DR-IM revenue requirement 6 calculations are specifically identifiable costs associated with the implementation of the SmartGrid project. Such costs include Information Technology costs, 7 system support, data transfer fees, and any other costs that can be directly 8 9 attributed to the SmartGrid program. DO THE REVENUE REQUIREMENT CALCULATIONS REFLECT THE 10 Q. SAVINGS THAT DISTRIBUTION AUTOMATION AND SMARTGRID 11 PROJECTS WILL GENERATE? 12 Yes. In the Order in Case No. 10-2326-GE-RDR, the Commission approved a 13 A. 14 stipulation that included an agreement by Duke Energy Ohio to establish an amount of savings to be included in Rider DR-IM. 15 III. **CHANGES FROM PRIOR FILING** 16 Q. HAVE YOU **MADE** ANY **CHANGES** IN THE REVENUE REQUIREMENT CALCULATIONS SINCE THE COMPANY'S LAST 17 SMARTGRID COST RECOVERY FILING? 18 19 A. No. IV. **SCHEDULES**
- 20 Q. PLEASE PROVIDE A GENERAL OVERVIEW OF THE SCHEDULES
 21 FOR RIDER DR-IM.

A. The schedules provide extensive detail of the revenue requirement calculations for Rider DR-IM, starting with support for the rate base component and the pre-tax rate of return, followed by details for the expenses to be included. Finally, the schedules show the calculation of the proposed monthly rates for Rider DR-IM applicable to the rate classes.

6 Q. PLEASE EXPLAIN SCHEDULE 1.

A. Schedule 1 summarizes the annualized revenue requirement for Duke Energy Ohio's
Rider DR-IM rates. The underlying rate base reflects the net balance of the
Company's investment in SmartGrid including distribution automation equipment as
of December 31, 2015. The rate base shown is incremental to amounts in current
rates as of the date certain used in the Company's most recently approved electric
distribution rate case. The information on this schedule is supported in Schedules 2
through 11.

Q. PLEASE EXPLAIN SCHEDULE 2.

A. Schedule 2 provides the adjusted balance of plant additions at December 31, 2014, and actual plant additions by month from January 1, 2015, through December 31, 2015. The beginning balance as of December 31, 2014, agrees with the amounts approved in the prior Rider DR-IM filing in Case No. 15-0883-GE-RDR.

Q. PLEASE EXPLAIN SCHEDULE 3.

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A. Schedule 3 provides the adjusted balance of accumulated provision for depreciation at December 31, 2014, and actual provision for depreciation by month from January 1, 2015, through December 31, 2015, to arrive at the balance as of December 31, 2015.

Q. PLEASE EXPLAIN SCHEDULE 4.

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- 2 A. Schedule 4 provides the adjusted balance of the PISCC regulatory asset at
- December 31, 2014, and the PISCC activity by month from January 1, 2015,
- 4 through December 31, 2015, to arrive at the balance as of December 31, 2015. This
- schedule also provides the balance of PISCC amortization at December 31, 2014,
- and actual PISCC amortization by month from January 1, 2015, through December
- 7 31, 2015, to calculate the estimated balance at December 31, 2015. The net
- 8 electric PISCC Regulatory Asset for the periods is also provided.

9 Q. PLEASE EXPLAIN SCHEDULE 5.

- 10 A. Schedule 5 provides the net deferred tax balance of electric PISCC and electric
- O&M at December 31, 2014, and December 31, 2015.

12 Q. PLEASE EXPLAIN SCHEDULE 6.

- 13 A. Schedule 6 provides the calculation of the deferred taxes on liberalized
- depreciation for plant placed in service during vintage years 2008 through 2015.
- These deferred taxes are calculated on the electric-related SmartGrid plant in
- service since the program's inception.

17 Q. PLEASE EXPLAIN SCHEDULE 7.

- 18 A. Schedule 7 provides the calculation of the pre-tax weighted average cost of capital
- for the return component of the Rider DR-IM revenue requirement calculation.
- The capital structure and the capital cost rates are from the most recently
- approved electric distribution rate case, Case No. 12-1682-EL-AIR.

22 Q. PLEASE EXPLAIN SCHEDULE 8.

- 1 A. Schedule 8 provides the calculation of the annualized depreciation expense
- associated with additions, based on actual SmartGrid plant additions from the
- beginning of the program through December 31, 2015, using currently approved
- 4 depreciation accrual rates.

5 Q. PLEASE EXPLAIN SCHEDULE 9.

- 6 A. Schedule 9 provides a calculation of the annualized amortization of the electric
- PISCC accrued from the beginning of the program through December 31, 2015.
- 8 The electric-related PISCC Regulatory Assets by account are in agreement with
- 9 those provided on Schedule 4 and the amortization calculations use the currently
- approved average service lives.

11 Q. PLEASE EXPLAIN SCHEDULE 10.

- 12 A. Schedule 10 is a schedule providing the calculation of the regulatory asset
- associated with the deferral of O&M and depreciation costs pursuant to the
- stipulation approved in the ESP Case.

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Q. PLEASE EXPLAIN SCHEDULE 11.

- 16 A. Schedule 11 provides the calculation of the annualized property tax expense based
- on actual additions to electric-related SmartGrid plant in service from the
- beginning of the program through December 31, 2015. This calculation follows
- the process used in Duke Energy Ohio's Annual Report to the Ohio Department
- of Taxation to determine the Net Property Valuation and uses the latest known
- 21 average electric property tax rate per \$1,000 of valuation.

22 Q. PLEASE EXPLAIN SCHEDULE 12.

- 1 A. Schedule 12 provides a calculation of the new Rider DR-IM monthly charge by 2 rate class. Pursuant to the Stipulation approved in Case No. 08-920-EL-SSO, et al., 85% of the revenue requirement is allocable to residential customers and the remaining 15% is allocable to non-residential customers. The allocated revenue 4 requirement is then divided by the number of bills (i.e., customers x 12) for the 5 6 residential and non-residential rate classes. The result is a per bill charge of \$4.84 for all residential customers and a per bill charge of \$7.20 for all non-residential 7 customers. The Company excluded all lighting customers from Rider DR-IM. 8
- 9 Q. PLEASE EXPLAIN SCHEDULE 13.
- 10 A. Schedule 13 provides a cumulative total of the stimulus funding that has been invoiced thru December 2015.
- Q. ARE THERE ANY PROVISIONS OF THE STIPULATION REACHED IN
 CASE NO. 13-1141-GE-RDR THAT ARE RELEVANT TO THE RIDER
 DR-IM RATE CALCULATION?
- Yes. The parties in this proceeding agreed to impose caps on the Rider DR-IM charge for residential customers for filings made in calendar years 2014 and 2015.

 The cap represents the maximum monthly per meter rate that can be charged to residential customers for a given year. The agreed-to cap for residential Rider DR-IM charges are \$7.00 for the filing made in calendar year 2015. Per Schedule 12 of this filing the Company's calculated rate for residential customers is under the \$7.00 cap for this year.

- 1 Q. DO YOU HAVE AN OPINION REGARDING WHETHER DUKE
- 2 ENERGY OHIO'S REQUEST FOR NEW RIDER DR-IM RATES IS
- 3 **REASONABLE?**
- 4 A. Yes.
- 5 Q. PLEASE STATE YOUR OPINION.
- 6 A. Duke Energy Ohio's rate request is fair and reasonable. I believe that the costs of
- service are properly allocated to customer classes and the rate design was properly
- 8 performed in accordance with the terms and conditions of the Stipulation
- approved in Case No. 08-920-EL-SSO, et al. The proposed Rider DR-IM rates are
- within the rate caps established in the Stipulation in Case No. 13-1141-GE-RDR.

V. <u>CONCLUSION</u>

- 11 Q. WAS ATTACHMENTS PAL-1 PREPARED BY YOU OR UNDER YOUR
- 12 **SUPERVISION?**
- 13 A. Yes.
- 14 Q. IS THE INFORMATION CONTAINED IN ATTACHMENT PAL-1 TRUE
- 15 AND ACCURATE TO THE BEST OF YOUR KNOWLEDGE AND BELIEF?
- 16 A. Yes.
- 17 Q. DOES THIS CONCLUDE YOUR REVISED PRE-FILED DIRECT
- 18 **TESTIMONY?**
- 19 A. Yes.

Duke Energy Ohio Calculation of Rider DR-IM Case No. 16-1404-EL-RDR Attachment PAL-1 Index of Schedules

Schedule No.	Description
1	Revenue Requirement Summary
2	Plant Additions by Month
3	Depreciation Expense Accrued
4	Post In Service Carrying Costs on Plant Additions Accrued as Regulatory Asset
5	Deferred Income Taxes on Post In Service Carrying Costs and Deferred O&M
6	Deferred Taxes on Liberalized Depreciation Associated with Plant Additions
7	Summary of Weighted-Average Cost of Capital from Most Recent Retail Rate Case
8	Annualized Depreciation Expense on Plant in Service at Year End
9	Annualized Amortization of Post In Service Carrying Charges
10	Regulatory Asset for Deferred O&M and Associated Carrying Costs
11	Annualized Property Taxes on Plant in Service at Year End
12	Calculation of Rider DR-IM Charges
13	Use of Stimulus Funds for SmartGrid Projects

Duke Energy Ohio Calculation of Rider DR-IM

Revenue Requirement

Line No.		Balance 12/31/14	Adjustment	Adjusted Balance 12/31/14	Activity 2015	Cumulative thru 12/31/15	Reference
	Return on Investment Plant In-Service		 -				
1	Additions	\$293,151,331	\$0	\$293,151,331	\$477,558	\$293,628,889	Schedule 2
2	Total Plant In-Service	293,151,331	0	293,151,331	477,558	293,628,889	Ochedule 2
	Less: Accumulation Provision for Depreciation						
3	Depreciation Expense	46,516,245	0	46,516,245	18,518,717	65,034,962	Schedule 3
4	Total Accumulated Provision for Depreciation	46,516,245	0	46,516,245	18,518,717	65,034,962	
5	Net Regulatory AssetPost In-Service Carrying Cost	29,325,165	0	29,325,165	2,665,038	31,990,203	Schedule 4
	Net Deferred Tax BalancePISCC, Deferred Depreciation &						
6	CC and Deferred O&M & CC	(17,505,491)	0	(17,505,491)	981,428	(16,524,063)	Schedule 5
7	Deferred Taxes on Liberalized Depreciation	(64,530,697)	0	(64,530,697)	1,189,429	(63,341,268)	Schedule 6
8	Net Rate Base	193,924,063	0	193,924,063	(13,205,264)	180,718,799	
9	Approved Pre-tax Rate of Return				10.68%	10.68%	Schedule 7
10	Annualuzed Return on Rate Base				(1,410,322)	19,300,768	
	Operating Expenses						
11	Annualized Provision for Depreciation For Additions				18,498,491	18,498,491	Schedule 8
12	Annualized Amortization of PISCC				2,128,278	2,128,278	Schedule 9
13	Deferred O&M Expense and Carrying Costs				4,136,909	4,136,909	Schedule 10
14	Annualized Property Tax Expense				11,421,343	11,421,343	Schedule 11 Per Stipulation in Case No. 10
15	Reduction in Operation & Maintenance Expense				(12,933,000)	(12,933,000)	2326-GE-RDR
16	Annualized Revenue Requirement - Subtotal				21,841,699	42,552,789	
17	Commerical Activity Tax Gross Up	0.26068%			56,936	110,926	
18	Annualized Revenue Requirement				\$21,898,635	\$42,663,715	

Calculation of Rider DR-IM

Plant Additions by Month

					Adinated													
Line		Plant	Balance at		Adjusted Balance at													
No.		Account	12/31/2014	Adjustment	12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	
	0 15 1 1																	
	Cumulative Investment	00000	*** ***		****	****	****	****	****	****	****	****	004.000.400	004 000 400	004 000 400	004.000.400	004 000 400	
1	Station Equipment	36200	\$30,869,275	\$0	\$30,869,275	\$30,869,275	\$30,851,999	\$30,866,675	\$30,806,871	\$30,737,891	\$30,896,804	\$30,896,804	\$31,626,169	\$31,626,169	\$31,626,169	\$31,626,169	\$31,626,169	
2	Major Equipment	36202	3,620,114	0	3,620,114	\$3,620,114	\$3,620,114	\$3,619,140	\$3,614,224	\$3,607,699	\$3,606,452	\$3,606,452	\$3,606,452	\$3,606,452	\$3,606,452	\$3,606,452	\$3,606,452	
3	Distribution Station Equipment	36305	940,646	0	940,646	\$940,646	\$940,646	\$917,190	\$910,457	\$891,828	\$729,365	\$729,365	\$0	\$0	\$0	\$0	\$0	
4	Poles, Towers and Fixtures	36400	3,565,604	0	3,565,604	\$3,568,848	\$3,583,533	\$3,581,655	\$3,581,655	\$3,581,655	\$3,581,655	\$3,581,655	\$3,581,655	\$3,581,655	\$3,581,655	\$3,581,655	\$3,581,655	
5	Distribution OH Conduct & Devises	36500	28,460,140	0	28,460,140	\$28,487,525	\$28,757,208	\$28,765,939	\$28,765,940	\$28,765,881	\$28,765,882	\$28,765,882	\$28,765,882	\$28,765,883	\$28,765,883	\$28,765,883	\$28,765,884	
6	Leased Meters	37002	65,147,603	0	65,147,603	\$65,420,987	\$65,576,074	\$65,604,329	\$65,607,063	\$65,438,346	\$65,438,346	\$65,456,744	\$65,456,744	\$65,447,240	\$65,447,240	\$65,447,240	\$65,447,240	
7	Electronic Data Processing Equip	39101	1,868,070	0	1,868,070	\$1,885,257	\$1,897,111	\$1,899,664	\$1,899,274	\$1,899,274	\$1,899,274	\$1,899,274	\$1,899,274	\$1,899,274	\$1,899,274	\$1,899,274	\$1,899,274	
8	Communication Equipment Electric	39700	102,036,328	0	102,036,328	\$102,036,328	\$102,036,328	\$102,036,328	\$102,036,328		\$102,036,328	\$102,036,328	\$102,036,328	\$102,036,328	\$102,036,328	\$102,036,328	\$102,036,328	
9	Intangible Electric	30300	11,910,778	0	11,910,778	\$11,924,959	\$12,077,350	\$11,946,250	\$11,946,289	\$11,946,569	\$11,946,569	\$11,946,569	\$11,946,569	\$11,941,524	\$11,941,524	\$11,941,524	\$11,941,524	
10	Leased AMI Meters	17001	11,140,571	0	11,140,571	\$11,140,571	\$11,140,571	\$11,140,571	\$11,140,571	\$11,140,571	\$11,140,571	\$11,146,275	\$11,146,275	\$11,136,417	\$11,136,417	\$11,136,417	\$11,136,417	
11	Communication Equipment Common	19700	33,530,757	0	33,530,757	\$33,530,757	\$33,530,757	\$33,530,757	\$33,530,757	\$33,530,757	\$33,530,757	\$33,530,757	\$33,530,757	\$33,526,501	\$33,526,501	\$33,526,501	\$33,526,501	
12	Electronic Data Processing Common	19101	61,445	. 0	61,445	\$61,445	\$61,445	\$61,445	\$61,445	\$61,445	\$61,445	\$61,445	\$61,445	\$61,445	\$61,445	\$61,445	\$61,445	
13	Total		\$293,151,331	\$0	\$293,151,331	\$293,486,712	\$294,073,136	\$293,969,943	\$293,900,874	\$293,638,244	\$293,633,448	\$293,657,550	\$293,657,550	\$293,628,888	\$293,628,888	\$293,628,888	\$293,628,889	
	Incremental Investment																_	
4	Station Equipment	36200				\$0	(\$17,276)	14,676	(\$59,804)	(\$68,980)	\$158,913	\$0	\$729,365	\$0	\$0	\$0	\$0	
5	Major Equipment	36202				0	0	(974)	(4,916)	(6,525)	(1,247)	0	0	0	0	0	0	
6	Distribution Station Equipment	36305				0	0	(23,456)	(6,733)	(18,629)	(162,463)	0	(729,365)	0	0	0	0	
7	Poles, Towers and Fixtures	36400				3,244	14,685	(1,878)	0	0	0	0	0	0	0	0	0	
8	Distribution OH Conduct & Devises	36500				27,385	269,683	8,731	1	(59)	1	0	0	1	0	0	1	
19	Leased Meters	37002				273,384	155,087	28,255	2,734	(168,717)	0	18,398	0	(9,504)	0	0	0	
20	Electronic Data Processing Equip	39101				17,187	11,854	2,553	(390)	0	0	0	0	0	0	0	0	
21	Communication Equipment Electric	39700				. 0	0	0	` o´	0	0	0	0	0	0	0	0	
22	Intangible Electric	30300				14,181	152,391	(131,100)	39	280	0	0	0	(5,045)	0	0	0	
23	Leased AMI Meters	17001				. 0	0	0	0	0	0	5,704	0	(9,858)	0	0	0	
24	Communication Equipment Common	19700				0	0	0	0	0	0	0	0	(4,256)	0	0	0	
25	Electronic Data Processing Common	19101				0	0	0	0	0	0	0	0	0	0	0	0	
26	Total					\$335,381	\$586,424	(\$103,193)	(\$69,069)	(\$262,630)	(\$4,796)	\$24,102	\$0	(\$28,662)	\$0	\$0	\$1	
					•													
	Depreciation on current Year Additions																	
	Station Equipment	36200				\$0	\$0	(\$28)	(\$4)	(\$100)	(\$210)	\$44	\$44	\$1,211	\$1,211	\$1,211	\$1,211	
	Major Equipment	36202				0	0	0	(2)	(9)	(20)	(22)	(22)	(22)	(22)	(22)	(22)	
	Distribution Station Equipment	36305				0	0	0	(98)	(126)	(203)	(880)	(880)	(3,919)	(3,919)	(3,919)	(3,919)	
	Poles, Towers and Fixtures	36400				0	6	36	32	32	32	32	32	32	32	32	32	
	Distribution OH Conduct & Devises	36500				0	64	693	714	714	713	713	713	713	713	713	713	
	Leased Meters	37002				0	1,520	2,382	2,539	2,554	1,616	1,616	1,718	1,718	1,665	1,665	1,665	
	Electronic Data Processing Equip	39101				0	286	484	527	520	520	520	520	520	520	520	520	
	Communication Equipment Electric	39700				0	0	0	0	0	0	0	0	0	0	0	0	
	Intangible Electric	30300				0	236	2,776	591	592	597	597	597	597	512	512	512	
	Leased AMI Meters	17001				0	0	0	0	0	0	0	32	32	(23)	(23)	(23)	
	Communication Equipment Common	19700				0	0	0	0	0	0	0	0	0	(24)	(24)	(24)	
	Electronic Data Processing Common	19101				Ō	0	0	0	ō	0	Ō	ō	0	0	0	0	
	Total				•	\$0	\$2,112	\$6,343	\$4.299	\$4.177	\$3.045	\$2,620	\$2,754	\$882	\$665	\$665	\$665	

Duke Energy Ohio Calculation of Rider DR-IM

Accumulated Provision for Depreciation

					Adjusted													
Line		Plant	Balance at	A .11	Balance at	4/04/0045	2/28/2015	3/31/2015	4/00/0045	E /04 /004 E	0/00/0045	7/04/0045	0/04/0045	0/00/0045	40/04/0045	44/00/0045	40/04/0045	
No.		Account	12/31/2014	Adjustment	12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	
	Cumulative																	
1	Station Equipment	36200	\$2,150,149		\$2,150,149	\$2,199,540	\$2,248,931	\$2,298,294	\$2,347,681	\$2,396,972	\$2,446,153	\$2,495,588	\$2,685,781	\$2,736,383	\$2,786,985	\$2,837,587	\$2,877,343	
2	Major Equipment	36202	258,815		258,815	\$264,607	270,399	276,191	281,982	287,765	293,537	299,307	305,077	310,847	316,617	322,387	328,157	
3	Distribution Station Equipment	36305	100,745		100,745	\$104,664	108,583	112,502	116,324	120,118	123,834	126,873	(10,846)	(10,846)	(10,846)	(10,846)	0	
4	Poles, Towers and Fixtures	36400	163,257		163,257	\$170,388	177,526	184,693	191,856	199,019	206,182	213,345	220,508	227,671	234,834	241,997	249,160	
5	Distribution OH Conduct & Devises	36500	2,064,394		2,064,394	\$2,130,801	2,197,272	2,264,372	2,331,493	2,398,614	2,465,734	2,532,854	2,599,974	2,667,094	2,734,214	2,801,334	2,868,454	
6	Leased Meters	37002	12,874,069		12,874,069	\$13,236,181	13,599,813	13,964,307	14,328,958	14,693,624	15,057,352	15,421,080	15,784,910	16,148,740	16,512,518	16,876,296	17,240,074	
7	Electronic Data Processing Equip	39101	993,665		993,665	\$1,024,800	1,056,221	1,087,840	1,119,501	1,151,156	1,182,811	1,214,466	1,246,121	1,277,776	1,309,431	1,341,086	1,372,741	
8	Communication Equipment Electric	39700	18,154,945		18,154,945	\$18,722,097	19,289,249	19,856,401	20,423,553	20,990,705	21,557,857	22,125,009	22,692,161	23,259,313	23,826,465	24,393,617	24,960,769	
9	Intangible Electric	30300	3,072,128		3,072,128	\$3,270,641	3,469,390	3,670,679	3,869,783	4,068,888	4,267,997	4,467,106	4,666,215	4,865,324	5,064,349	5,263,374	5,462,399	
10	Leased AMI Meters	17001	1,072,189		1,072,189	\$1,134,112	1,196,035	1,257,958	1,319,881	1,381,804	1,443,727	1,505,650	1,567,605	1,629,560	1,691,460	1,753,360	1,815,260	
11	Communication Equipment Common	19700	5,558,205		5,558,205	\$5,744,580	5,930,955	6,117,330	6,303,705	6,490,080	6,676,455	6,862,830	7,049,205	7,235,580	7,421,931	7,608,282	7,794,633	
12	Electronic Data Processing Common	19101	53,684		53,684	\$54,708	55,732	56,756	57,780	58,804	59,828	60,852	61,876	62,900	63,924	64,948	65,972	
13	Total		\$46,516,245	\$0	\$46,516,245	\$48,057,119	\$49,600,106	\$51,147,323	\$52,692,497	\$54,237,549	\$55,781,467	\$57,324,960	\$58,868,587	\$60,410,342	\$61,951,882	\$63,493,422	\$65,034,962	
																		То
	Incremental					40.004		40.000	40.007			40 40=		=0.000	==	=0.000		Acti
14	Station Equipment	36200				49,391	49,391	49,363	49,387	49,291	49,181	49,435	190,193	50,602	50,602	50,602	39,756	\$7
15	Major Equipment	36202				5,792	5,792	5,792	5,791	5,783	5,772	5,770	5,770	5,770	5,770	5,770	5,770	\$
16	Distribution Station Equipment	36305				3,919	3,919	3,919	3,822	3,794	3,716	3,039	(137,719)				10,846	(\$1
17	Poles, Towers and Fixtures	36400				7,131	7,138	7,167	7,163	7,163	7,163	7,163	7,163	7,163	7,163	7,163	7,163	\$
18	Distribution OH Conduct & Devises	36500				66,407	66,471	67,100	67,121	67,121	67,120	67,120	67,120	67,120	67,120	67,120	67,120	\$8
19	Leased Meters	37002				362,112	363,632	364,494	364,651	364,666	363,728	363,728	363,830	363,830	363,778	363,778	363,778	\$4,3
20	Electronic Data Processing Equip	39101				31,135	31,421	31,619	31,661	31,655	31,655	31,655	31,655	31,655	31,655	31,655	31,655	\$3
21	Communication Equipment Electric	39700				567,152	567,152	567,152	567,152	567,152	567,152	567,152	567,152	567,152	567,152	567,152	567,152	\$6,8
22	Intangible Electric	30300				198,513	198,749	201,289	199,104	199,105	199,109	199,109	199,109	199,109	199,025	199,025	199,025	\$2,3
23	Leased AMI Meters	17001				61,923	61,923	61,923	61,923	61,923	61,923	61,923	61,955	61,955	61,900	61,900	61,900	\$7
24	Communication Equipment Common	19700				186,375	186,375	186,375	186,375	186,375	186,375	186,375	186,375	186,375	186,351	186,351	186,351	\$2,2
25	Electronic Data Processing Common	19101				1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	\$
26	Total					\$1,540,874	\$1,542,987	\$1,547,217	\$1,545,174	\$1,545,052	\$1,543,918	\$1,543,493	\$1,543,627	\$1,541,755	\$1,541,540	\$1,541,540	\$1,541,540	\$18,5

			Depreciation Percent JAN - DEC
	Incremental		
27	Station Equipment	36200	1.92%
28	Major Equipment	36202	1.92%
29	Distribution Station Equipment	36305	5.00%
30	Poles, Towers and Fixtures	36400	2.40%
31	Distribution OH Conduct & Devises	36500	2.80%
32	Leased Meters	37002	6.67%
33	Electronic Data Processing Equip	39101	20.00%
34	Communication Equipment Electric	39700	6.67%
35	Intangible Electric	30300	20.00%
36	Leased AMI Meters	17001	6.67%
37	Communication Equipment Common	19700	6.67%
38	Electronic Data Processing Common	19101	20.00%

Duke Energy Ohio Calculation of Rider DR-IM

Net Regulatory Asset -- Post In-Service Carrying Cost

Line			Balance at		Adjusted Balance at													Balance at
No.	Account	Description	12/31/2014	Adjustment	12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	12/31/2015
		AssetDeferrals																
1	18236x 18236x		\$3,609,415		\$3,609,415	\$57,880	\$58,093	\$58,339	\$16,005	\$15,796	\$16,059	\$16,472	\$18,122	\$19,779	\$19,865	\$19,951	\$20,037	\$3,945,813
2	18236x 18236x	Major Equipment Distribution Station Equipment	\$416,666 \$139,423		\$416,666 \$139,423	\$5,036 (\$15,025)	\$5,057 (\$15,090)	\$5,077 (\$15,206)	\$1,836 \$283	\$1,820 \$229	\$1,811 (\$162)	\$1,816 (\$514)	\$1,824 (\$2,095)	\$1,832 (\$3,683)	\$1,839 (\$3,699)	\$1,847 (\$3,715)	\$1,855 (\$3,731)	\$448,316 \$77.015
4	18236x	Poles, Towers and Fixtures	\$320,959		\$320,959	\$12,807	\$12,902	\$12,985	\$2,526	\$2,537	\$2,548	\$2,559	\$2,571	\$2,582	\$2,593	\$2,604	\$2,615	\$382,788
5	18236x	Distribution OH Conduct & Devises	\$3,010,741		\$3,010,741	\$53,912	\$54,789	\$55,628	\$18,710	\$18,791	\$18,873	\$18,954	\$19,036	\$19,119	\$19,201	\$19,285	\$19,368	\$3,346,407
6 7	18236x 18236x	Leased Meters Electronic Data Processing Equip	\$7,984,852 \$177,170		\$7,984,852 \$177,170	\$81,175 \$3,742	\$82,454 \$3,821	\$83,208 \$3,869	\$35,935 \$2,720	\$35,731 \$2,731	\$35,521 \$2,742	\$35,714 \$2,754	\$35,909 \$2,766	\$36,043 \$2,778	\$36,179 \$2,790	\$36,336 \$2,802	\$36,493 \$2,814	\$8,555,550 \$213,499
8	18236x	Communication Equipment Electric	\$10,136,501		\$10,136,501	\$202,130	\$203,005	\$203,884	\$98,704	\$99,131	\$99,560	\$99,991	\$100,424	\$100,859	\$101,295	\$101,734	\$102,174	\$11,649,392
9	18236x	Intangible Electric	\$966,091		\$966,091	\$27,224	\$27,703	\$27,869	\$30,766	\$30,900	\$31,034	\$31,168	\$31,303	\$31,428	\$31,553	\$31,689	\$31,827	\$1,330,555
10 11	18236x 18236x	Leased AMI Meters Communication Equipment Common	\$867,908 3,261,568		\$867,908 \$3,261,568	\$46,655 \$71,856	\$46,857 \$72,167	\$47,060 \$72,479	\$9,188 \$35,023	\$9,227 \$35,174	\$9,267 \$35,327	\$9,320 \$35,480	\$9,372 \$35,633	\$9,392 \$35,778	\$9,411 \$35,924	\$9,452 \$36,079	\$9,493 \$36,236	\$1,092,602 3,798,724
12	18236x	Electronic Data Processing Common	8,127		\$8,127	\$35	\$35	\$35	\$36	\$36	\$36	\$36	\$36	\$36	\$37	\$37	\$37	8,559
13		Total	\$30,899,421	\$0	\$30,899,421	\$547,427	\$551,793	\$555,227	\$251,732	\$252,103	\$252,616	\$253,750	\$254,901	\$255,943	\$256,988	\$258,101	\$259,218	\$34,849,220
14	Regulatory 18236x	AssetAmortization Station Equipment	\$53,413		\$53.413	\$2.914	\$2,914	\$2,914	\$4.088	\$4.088	\$4,088	\$4,088	\$4,088	\$4.088	\$4.088	\$4.088	\$4,088	\$98.947
15	18236x	Major Equipment	\$8,350		\$8,350	\$377	\$377	\$377	\$4,066 \$492	\$4,000 \$492	\$4,066 \$492	\$4,066 \$492	\$4,066 \$492	\$4,066 \$492	\$4,000 \$492	\$4,066 \$492	\$4,066 \$492	\$13,909
16	18236x	Distribution Station Equipment	\$24,910		\$24,910	\$1,396	\$1,396	\$1,396	\$1,196	\$1,196	\$1,196	\$1,196	\$1,196	\$1,196	\$1,196	\$1,196	\$1,196	\$39,862
17 18	18236x 18236x	Poles, Towers and Fixtures Distribution OH Conduct & Devises	\$1,778 \$38,607		\$1,778 \$38,607	\$139 \$2,234	\$139 \$2,234	\$139 \$2,234	\$283 \$3,505	\$283 \$3,505	\$283 \$3,505	\$283 \$3,505	\$283 \$3,505	\$283 \$3,505	\$283 \$3,505	\$283 \$3,505	\$283 \$3,505	\$4,742 \$76,854
18	18236x 18236x	Leased Meters	\$38,607 \$454.081		\$38,607 \$454.081	\$2,23 4 \$23,683	\$2,234 \$23.683	\$2,234 \$23.683	\$3,505 \$34.036	\$3,505 \$34.036	\$3,505	\$3,505 \$34.036	\$3,505 \$34.036	\$34.036	\$3,505	\$3,505	\$3,505	\$76,854 \$831.454
20	18236x	Electronic Data Processing Equip	\$30,319		\$30,319	\$1,880	\$1,880	\$1,880	\$2,357	\$2,349	\$2,349	\$2,349	\$2,349	\$2,349	\$2,349	\$2,349	\$2,349	\$57,108
21	18236x	Communication Equipment Electric	\$589,566		\$589,566	\$26,536	\$26,536	\$26,536	\$42,283	\$42,283	\$42,283	\$42,283	\$42,283	\$42,283	\$42,283	\$42,283	\$42,283	\$1,049,721
22 23	18236x 18236x	Intangible Electric Leased AMI Meters	\$211,809 \$394		\$211,809 \$394	\$12,002 \$44	\$12,002 \$44	\$12,002 \$44	\$12,192 \$1,877	\$12,192 \$1,877	\$12,192 \$1,877	\$12,192 \$1.877	\$12,192 \$1.877	\$12,192 \$1,877	\$12,192 \$1,877	\$12,192 \$1,877	\$12,192 \$1,877	\$357,543 \$17.419
24	18236x	Communication Equipment Common	\$159,768		\$159,768	\$9,025	\$9,025	\$9,025	\$13,580	\$13,580	\$13,580	\$13,580	\$13,580	\$13,580	\$13,580	\$13,580	\$13,580	\$309,063
25 26	18236x	Electronic Data Processing Common Total	\$1,261 \$1,574,256	\$0	\$1,261 \$1,574,256	\$81 \$80.311	\$81 \$80,311	\$81 \$80.311	\$99 \$115.988	\$99 \$115,980	\$99 \$115.980	\$99 \$115.980	\$99 \$115.980	\$99 \$115,980	\$99 \$115,980	\$99 \$115.980	\$99 \$115.980	\$2,395 \$2,859,017
27 28	Regulatory 18236x 18236x	AssetNet Station Equipment Major Equipment	\$3,556,002 \$408,316		\$3,556,002 \$408,316	\$54,966 \$4,659	\$55,179 \$4,680	\$55,425 \$4,700	\$11,917 \$1,344	\$11,708 \$1,328	\$11,971 \$1,319	\$12,384 \$1,324	\$14,034 \$1,332	\$15,691 \$1,340	\$15,777 \$1,347	\$15,863 \$1,355	\$15,949 \$1,363	\$3,846,866 \$434,407
29	18236x	Distribution Station Equipment	\$114,513		\$114,513	(\$16,421)	(\$16,486)	(\$16,602)	(\$913)	(\$967)	(\$1,358)	(\$1,710)	(\$3,291)	(\$4,879)	(\$4,895)	(\$4,911)	(\$4,927)	\$37,153
30	18236x	Poles, Towers and Fixtures	\$319,181		\$319,181	\$12,668	\$12,763	\$12,846	\$2,243	\$2,254	\$2,265	\$2,276	\$2,288	\$2,299	\$2,310	\$2,321	\$2,332	\$378,046
31 32	18236x 18236x	Distribution OH Conduct & Devises Leased Meters	\$2,972,134 \$7,530,771		\$2,972,134 \$7,530,771	\$51,678 \$57,492	\$52,555 \$58,771	\$53,394 \$59,525	\$15,205 \$1,899	\$15,286 \$1,695	\$15,368 \$1,485	\$15,449 \$1,678	\$15,531 \$1,873	\$15,614 \$2,007	\$15,696 \$2,143	\$15,780 \$2,300	\$15,863 \$2,457	\$3,269,553 \$7,724,096
33	18236x	Electronic Data Processing Equip	\$146,851		\$146,851	\$1,862	\$1,941	\$1,989	\$363	\$382	\$393	\$405	\$417	\$429	\$441	\$453	\$465	\$156,391
34	18236x	Communication Equipment Electric	\$9,546,935		\$9,546,935	\$175,594	\$176,469	\$177,348	\$56,421	\$56,848	\$57,277	\$57,708	\$58,141	\$58,576	\$59,012	\$59,451	\$59,891	\$10,599,671
35 36	18236x 18236x	Intangible Electric Leased AMI Meters	\$754,282 \$867,514		\$754,282 \$867,514	\$15,222 \$46,611	\$15,701 \$46,813	\$15,867 \$47,016	\$18,574 \$7,311	\$18,708 \$7,350	\$18,842 \$7,390	\$18,976 \$7,443	\$19,111 \$7,495	\$19,236 \$7,515	\$19,361 \$7,534	\$19,497 \$7,575	\$19,635 \$7,616	\$973,012 \$1,075,183
37	18236x	Communication Equipment Common	\$3,101,800		\$3,101,800	\$62,831	\$63,142	\$63,454	\$21,443	\$21,594	\$21,747	\$21,900	\$22,053	\$22,198	\$22,344	\$22,499	\$22,656	\$3,489,661
38 39	18236x	Electronic Data Processing Common Total	\$6,866 \$29,325,165	\$0	\$6,866 \$29,325,165	(\$46) \$467,116	(\$46) \$471,482	(\$46) \$474,916	(\$63) \$135,744	(\$63) \$136,123	(\$63) \$136,636	(\$63) \$137,770	(\$63) \$138,921	(\$63) \$139,963	(\$62) \$141,008	(\$62) \$142,121	(\$62) \$143,238	\$6,164 \$31,990,203
		PISCC Rate used in 2015	Jan - Dec 5.32%															
40 41 42 43	Dollars App 18236x 18236x 18236x 18236x	oroved in Previous Filings (cumulative) Station Equipment Major Equipment Distribution Station Equipment Poles, Towers and Fixtures	<u>2008</u>	2009 \$2,399,623 \$956,938 \$640,421	2010 \$8,753,332 \$1,771,237 \$1,327,263 \$71,298	2011 \$16,715,952 \$2,082,440 \$2,388,256 \$921,383	2012 \$21,107,609 \$2,873,492 \$4,551,045 \$929,538	2013 \$30,923,113 \$3,624,290 \$942,658 \$3,357,656										
44 45 46	18236x 18236x 18236x	Distribution OH Conduct & Devises Leased Meters Electronic Data Processing Equip	\$6,575,444	\$1,669,379 \$8,859,836	\$6,632,181 \$20,638,950 \$670,020	\$10,982,561 \$37,323,032 \$1,035,769	\$19,030,143 \$54,516,600 \$1,189,379	\$27,618,658 \$65,535,997 \$1,459,802										
47 48 49	18236x 18236x 18236x	Communication Equipment Electric Intangible Electric Leased AMI Meters	\$12,016,987	\$11,946,495	\$16,645,029 \$4,496,850	\$35,053,373 \$5,824,324	\$65,478,280 \$6,594,841 \$1,230,621	\$89,980,023 \$5,887,901 \$10,026,620										
50 51	18236x 18236x	Communication Equipment Common Electronic Data Processing Common	\$1,036,040 \$19,522	\$2,202,634 \$19,522	\$4,582,456 \$19,522	\$12,785,265 \$61,445	\$20,192,709 \$61,445	\$28,918,100 \$61,445										
		Total	\$19,647,993	\$28,694,848	\$65,608,138	\$125,173,801	\$197,755,702	\$268,336,263										

Duke Energy Ohio Calculation of Rider DR-IM

Net Deferred Tax Balance -- PISCC, Deferred Deprec and Deferred O&M

Line <u>No.</u>		Balance at 12/31/2014		12/31/2015
	Net Deferred Tax Balance - PISCC	;		
1	Ending Balance Per Sch 4	\$29,325,165		\$31,990,203
2	Tax Rate	35.00%		35.00%
3	Cumulative ADIT @ 35%	(\$10,263,808)		(\$11,196,571)
	Net Deferred Tax Balance - Deferre	ed Depreciation and Carryin	g Costs	
4	Ending Balance Per Sch 10	\$4,239,769		\$2,638,944
5	Tax Rate	35.00%		35.00%
6	Cumulative ADIT @ 35%	(\$1,483,919)		(\$923,630)
	Net Deferred Tax Balance - Deferre	ed O&M and Carrying Costs	;	
7	Ending Balance Per Sch 10	\$16,450,753		\$12,582,463
8	Tax Rate	35.00%		35.00%
9	Cumulative ADIT @ 35%	(\$5,757,764)		(\$4,403,862)
	Total	(\$17,505,491)	Total	(\$16,524,063)

Duke Energy Ohio Calculation of Rider DR-IM

Schedule 2 **Electric**

Approved Rate of Return (a)

Line <u>No.</u>		Balance at 3/31/2013	Percent of Total ^(a)	Rate	Weighted Cost	Tax Gross Up Factor ^(b)	Pre-Tax Rate of Return
1	Long-term debt	\$2,532,502,631	46.70%	5.32%	2.48%	1.0000000	2.48%
2	Common equity	2,890,859,857	53.30%	9.84%	5.25%	1.5608740	8.19%
3	Total Capitalization	\$5,423,362,488	100.00%	:	7.73%		10.68%
4	Operating Revenues			100.000%			
5 6	Less: Uncollectible Accounts City of Cincinnati Franchise Tax		0.5425% 0.1100%	0.6525%			
7	Income before Income Tax			99.348%	1.0065679	Debt Gross Up	
8	State and Municipal Income Tax			0.783%			
9	Income before Federal Income Tax			98.565%			
10	Federal Income Tax (35% x 98.304%)			34.498%			
11	Operating Income Percentage		:	64.067%			
12	Gross Revenue Conversion Factor (100	%/63.898%)	_	1.5608740			

Notes: ^(a) Per Stipulation approved in Case No. 12-1682-EL-AIR. ^(b) Per Schedule A-2 in the Staff Report of Investigation in Case No. 12-1682-EL-AIR.

Duke Energy Ohio Calculation of Rider DR-IM

Annualized Depreciation Expense onf Plant in Service at Year End

Line <u>No.</u>		Plant Account	Balance at 12/31/2015	Depreciation Rates	Annualized Depreciation
	Depreciable Plant Basis				
1	Intangible Electric	30300	\$11,941,524	20.00%	\$2,388,305
2	Station Equipment	36200	\$31,626,169	1.92%	\$607,222
3	Major Equipment	36202	3,606,452	1.92%	\$69,244
4	Distribution Station Equipment	36305	0	5.00%	\$0
5	Distribution OH Conduct & Devises	36500	28,765,884	2.80%	\$805,445
6	Poles, Towers and Fixtures	36400	3,581,655	2.40%	\$85,960
7	Leased Meters	37002	65,447,240	6.67%	\$4,365,331
8	Electronic Data Processing Equip	39101	1,899,274	20.00%	\$379,855
9	Communication Equipment Electric	39700	102,036,328	6.67%	\$6,805,823
10	Leased AMI Meters	17001	11,136,417	6.67%	\$742,799
11	Electronic Data Processing Common	19101	61,445	20.00%	\$12,289
12	Communication Equipment Common	19700	33,526,501	6.67%	\$2,236,218
13	Total		\$293,628,889	- -	\$18,498,491

Duke Energy Ohio Calculation of Rider DR-IM

Annualized Amortization of PISCC

Line <u>No.</u>		Balance at 12/31/2015	Amortization Rate	Annualized Amortization
	Regulatory Asset Deferrals			
1	Station Equipment	\$3,945,813	1.64%	\$64,711
2	Major Equipment	\$448,316	1.64%	\$7,352
3	Distribution Station Equipment	\$77,015	5.00%	\$3,851
4	Poles, Towers and Fixtures	\$382,788	1.92%	\$7,350
5	Distribution OH Conduct & Devises	\$3,346,407	1.81%	\$60,570
6	Leased Meters	\$8,555,550	6.67%	\$570,655
7	Electronic Data Processing Equip	\$213,499	20.00%	\$42,700
8	Communication Equipment Electric	\$11,649,392	6.67%	\$777,014
9	Intangible Electric	\$1,330,555	20.00%	\$266,111
10	Leased AMI Meters	\$1,092,602	6.67%	\$72,877
11	Communication Equipment Common	\$3,798,724	6.67%	\$253,375
12	Electronic Data Processing Common	\$8,559	20.00%	\$1,712
13	Total	\$34,849,220		\$2,128,278

Schedule 2

Duke Energy Ohio Calculation of Rider DR-IM

-tM Calculation of

												-						
Line No.	OHIO PROPERTY TAX	YEAR	R 2008	YEAI	R 2009	YEAR	R 2010	YEAR	2011	YEA	R 2012	YEAR	2013	YEAR	2014	YEAT	R 2015	
	Property Tax Expense (Amounts Exclude Post In-Service Carrying Costs)	15-Year General Plant	25-Year Distribution Plant	Total														
- 1	Current Year Investment	\$13,072,549	\$6,575,444	\$1,159,563	\$9,576,601	\$7,684,915	\$23,042,217	\$27,073,556	\$30,653,207	\$39,161,852	\$33,160,959	\$42,293,556	\$28,993,945	\$18,191,181	\$601,010	\$22,794	\$424,018	\$281,687,367
2	Less: AFUDC In-Service	241	28,105															
3	Net Cost of Taxable Property	13,072,308	6,547,339	1,159,563	9,576,601	7,684,915	23,042,217	27,073,556	30,653,207	39,161,852	33,160,959	42,293,556	28,993,945	18,191,181	601,010	22,794	424,018	
4	Percent Good (A)	50.0%	70.0%	56.7%	74.0%	63.3%	78.0%	70.0%	82.0%	76.7%	86.0%	83.3%	90.0%	90.0%	94.0%	96.7%	98.0%	
5	True Value of Taxable Property	6,536,154	4,583,137	657,472	7,086,685	4,864,551	17,972,929	18,951,489	25,135,630	30,037,140	28,518,425	35,230,532	26,094,551	16,372,063	564,949	22,042	415,538	
6	Valuation Percent	24%	85%	24%	85%	24%	85%	24%	85%	24%	85%	24%	85%	24%	85%	24%	85%	
7	Total Taxable Value	1,568,677	3.895.666	157.793	6.023.682	1.167.492	15.276.990	4,548,357	21.365.286	7.208.914	24.240.661	8.455.328	22.180.368	3.929.295	480.207	5.290	353.207	
8	Retired Net Taxable Plant End of Year (@ 15%)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Net Property Tax Valuation	1,568,677	3,895,666	157,793	6,023,682	1,167,492	15,276,990	4,548,357	21,365,286	7,208,914	24,240,661	8,455,328	22,180,368	3,929,295	480,207	5,290	353,207	
10	Ohio Property Tax	\$148,244	\$368,151	\$14,912	\$569,255	\$110,331	\$1,443,718	\$429,832	\$2,019,079	\$681,263	\$2,290,810	\$799,052	\$2,096,107	\$371,329	\$45,381	\$500	\$33,379	\$11,421,343
11 12	Ohio Property Tax Calculation: Average Property Tax Rate per \$1,000 of Valuation	\$94.5028		\$94.5028		\$94.5028		\$94.5028		\$94.5028		\$94.5028		\$94.5028		\$94.5028		

^{13 (}A) From Electric Company Annual Report -14 Schedule C - 15 Year Class Life (General Plant) 15 Schedule C - 25 Year Class Life (Distribution Plant)

Duke Energy Ohio Calculation of Rider DR-IM

Charge Per Bill

Line <u>No.</u>	<u>-</u>	Total	Residential ^(a)	Non-Residential	Source
1	2015 Rider DR-IM Revenue Requirement	\$42,663,715	\$36,264,158	\$6,399,557	Schedule 1
2	Customer Bills (b)		7,494,156	888,240	Internal Company Data
3	Rider DR-IM Charge - Per Bill		\$4.84	\$7.20	Line 1 ÷ Line 2
4	Rider DR-IM Charge - Subject to CAP (c)		\$4.84	N/A	Line 1(adjusted for deferred savings and 2012 severance costs) ÷ Line 2
5	Cap per Stipulation - 2016		\$7.00	N/A	Stipulation in Case No. 13-1141-GE-RDR

Note: (a) Per Stipulation in Case No. 08-920-EL-SSO, residential customer class is allocated 85% of Rider DR-IM revenue requirement. (b) Excludes all lighting customers.

⁽c) Excludes deferred savings and 2012 severance costs

Project DC N-Service Date Service Date Se		
Project DC Reservice Data 2014 Filing JAN FEB MAR APR MAY JUN JUN AUG SEP OCT NOV DEC YEAR COMMONITY 1731/2011 170,058.21 0.00 0		
CMND0111 7/31/2011 566,801.15 0.00 CMND0113 11/30/2013 253,128.64 0.00 CMND0113 11/30/2013 253,128.64 0.00 CMND0212 12/38/2011 1,574.99 0.00 CMND0213 11/30/2013 558,392.49 0.00 CMND0213 11/30/2013 558,392.49 0.00 CMND0311 10/31/2011 2,098.083.72 0.00 CMND0313 11/30/2013 590.003 500.00 CMND0313 11/30/2013 120,330.12 0.00 CMND0313 11/30/2013 120,330.12 0.00 CMND0313 11/30/2013 390.55.7 0.00 CMND0313 11/30/2011 390.25.7 0.00 CMND0313 11/30/2011 390.55.7 0.00 CMND0313 11/30/2011 390.55.7 0.00 CMND0313 11/30/2011 390.55.7 0.00 CMND0313 12/31/2011 397.018.67 0.00 CMND0313 12/31/2011 397.018.67 0.00 CMND0313 12/31/2011 397.018.67 0.00 CMND0313 12/31/2013 590.699.83 0.00 CMND0313 7/31/2013 590.699.83 0.00 CMND0313 7/31/2013 590.699.83 0.00 CMND0313 3/31/2012 557,729.83 0.00 CMND0313 3/31/2012 557,729.83 0.00 CMND0313 6/30/2014 7,090.05 0.00 CMND0313 313,22.85 0.00 CMND0313 731/2012 678,786.65 0.00 CMND031 731/2012 678,786.65 0.00	\R	Total To Date
CMND0112 12/31/2012 170,058.21 0.00 CMND0211 8/31/2011 1.574.99 0.00 CMND0213 1/30/2013 255.109.73 0.00 CMND0213A 11/30/2013 255.109.73 0.00 CMND0213A 11/30/2013 255.109.73 0.00 CMND0311 1/30/2013 259.808.72 0.00 CMND0311 1/30/2013 120.330.12 0.00 CMND0311 1/30/2013 120.330.12 0.00 CMND0313 11/30/2013 120.330.12 0.00 CMND0313 11/30/2011 39.025.75 0.00 CMND0412 5/31/2013 227,687.51 0.00 CMND0412 5/31/2013 399,698.83 0.00 CMND0511 12/31/2011 397,018.67 0.00 CMND0511 12/31/2011 397,018.67 0.00 CMND0511 12/31/2011 397,018.67 0.00 CMND0513 6/30/2014 113,271.93 0.00 CMND0513 6/30/2014 113,271.93 0.00 CMND0513 6/30/2014 113,271.93 0.00 CMND0513 6/30/2014 113,271.93 0.00 CMND0513 6/30/2014 13.321.00 CMND0513 6/30/2014 13.321.93 0.00 CMND0612 7/31/2013 596,98.83 0.00 CMND0613 7/31/2013 596,98.85 0.00 CMND0613 6/30/2014 7,090.06 0.00 CMND0613 6/30/2014 7,090.06 0.00 CMND0711 5/31/2012 609,508.95 0.00 CMND0712 8/30/2013 313.22.85 0.00 CMND0713 6/30/2014 1.1,886.28 0.00 CMND0813 6/30/2014 1.1,886.28 0.00 CMND0813 6/30/2013 313.22.85 0.00 CMND0813 6/30/2014 1.1,886.28 0.00 CMND0813 8/31/2012 299,518.96 0.00	0.00	566,801.15
CMMD0211 8/31/2011 1,574.99 0.00 CMMD0213A 11/30/2013 558,932.49 0.00 CMMD0213A 11/30/2013 255,109.73 0.00 CMMD0311 10/31/2011 2,098,083.72 0.00 CMMD0312 4/30/2013 699,769.68 0.00 CMMD0313 11/30/2013 120,330.12 0.00 CMMD0313 11/30/2013 120,330.12 0.00 CMMD0314 11/30/2011 399,925.72 0.00 CMMD0412 5/31/2013 227,687.51 0.00 CMMD0412 5/31/2013 227,687.51 0.00 CMMD0413 6/30/2014 886,410.72 0.00 CMMD0411 12/31/2011 397,018.67 0.00 CMMD0512 12/31/2011 397,018.67 0.00 CMMD0512 7/31/2013 599,699.83 0.00 CMMD0513 6/30/2014 13/31/2012 557,729.83 0.00 CMMD0611 3/31/2012 557,729.83 0.00 CMMD0611 3/31/2012 557,729.83 0.00 CMMD0611 3/31/2012 605,508.95 0.00 CMMD0613 6/30/2014 7,090.06 0.00 CMMD0713 6/30/2014 57,955.66 0.00 CMMD0713 8/30/2013 504,013.81 0.00 CMMD0714 8/30/2013 504,013.81 0.00 CMMD0715 7/31/2013 598,598.95 0.00 CMMD0716 7/31/2013 598,598.95 0.00 CMMD0717 8/30/2013 504,013.81 0.00 CMMD0718 6/30/2014 -5,955.66 0.00 CMMD0811 7/31/2012 695,788.65 0.00 CMMD0813 6/30/2014 -1,886.28 0.00 CMMD0813 6/30/2014 -1,886.28 0.00 CMMD0813 6/30/2014 -1,886.28 0.00 CMMD0813 6/30/2014 -1,886.28 0.00 CMMD0811 7/31/2012 695,786.65 0.00 CMMD0811 7/31/2012 695,786.65 0.00 CMMD0811 7/31/2012 695,786.65 0.00 CMMD0811 9/30/2013 533,822.85 0.00 CMMD0811 9/30/2013 534,822.85 0.00 CMMD0811 9/30/2013 534,822.85 0.00 CMMD0811 9/30/2013 52,125.00 0.00	0.00	170,058.21
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CMND0413 6/30/2014 886,410.72 0.00 CMND0511 12/31/2011 397,018.67 0.00 CMND0512 7/31/2013 599,699.83 0.00 CMND0513 6/30/2014 113,271.93 0.00 CMND0611 3/31/2012 557,729.83 0.00 CMND0612 7/31/2013 247,656.26 0.00 CMND0613 6/30/2014 7,090.06 0.00 CMND0613 6/30/2014 7,090.06 0.00 CMND0711 5/31/2012 609,508.95 0.00 CMND0711 8/31/2012 504,013.81 0.00 CMND0713 6/30/2014 -57,955.66 0.00 CMND0713 6/30/2014 -57,955.66 0.00 CMND0811 7/31/2012 678,786.65 0.00 CMND0811 7/31/2012 678,786.65 0.00 CMND0813 6/30/2014 -1,886.28 0.00 CMND0813 6/30/2014 -1,886.28 0.00 CMND0911 8/31/2012 299,518.96 0.00 CMND0911 8/31/2012 299,518.96 0.00 CMND0911 9/30/2013 129,125.00 0.00 CMND0911 9/30/2013 129,125.00 0.00 CMND0911 9/30/2012 622,080.23 0.00	0.00	390,925.72
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CMND0612 7/31/2013 247,656.26 0.00 CMND0613 6/30/2014 7,090.06 0.00 CMND0711 5/31/2012 609,508.95 0.00 CMND0712 8/30/2013 504,013.81 0.00 CMND0713 6/30/2014 -57,955.66 0.00 CMND0713 7/31/2012 678,786.65 0.00 CMND0811 7/31/2012 678,786.65 0.00 CMND0812 9/30/2013 331,822.85 0.00 CMND0813 6/30/2014 -1,886.28 0.00 CMND0813 8/31/2012 299,518.96 0.00 CMND0911 8/31/2012 299,518.96 0.00 CMND0911 9/30/2013 129,125.00 0.00 CMND0911 9/30/2013 62,2080.23 0.00	0.00	113,271.93
CMND0613 6/30/2014 7,090.06 0.00 CMND0711 5/31/2012 609,508.95 0.00 CMND0712 8/30/2013 504,013.81 0.00 CMND0713 6/30/2014 -57,955.66 0.00 CMND0811 7/31/2012 678,786.65 0.00 CMND0812 9/30/2013 331,822.85 0.00 CMND0813 6/30/2014 -1,886.28 0.00 CMND0813 6/30/2014 -1,886.28 0.00 CMND0911 8/31/2012 299,518.96 0.00 CMND0911 8/31/2012 299,518.96 0.00 CMND0911 9/30/2013 129,125.00 0.00 CMND0911 9/30/2012 62,080.23 0.00	0.00	557,729.83
CMND0711 5/31/2012 609,508.95 0.00 CMND0712 8/30/2013 504,013.81 0.00 CMND0713 6/30/2014 -57,955.66 0.00 CMND0811 7/31/2012 678,786.65 0.00 CMND0812 9/30/2013 331,822.85 0.00 CMND0813 6/30/2014 -1,886.28 0.00 CMND0811 8/31/2012 299,518.66 0.00 CMND0911 8/31/2012 299,518.66 0.00 CMND0911 8/31/2012 299,518.66 0.00 CMND0911 9/30/2013 129,125.00 0.00 CMND0912 9/30/2013 129,125.00 0.00 CMND0101 9/30/2012 622,080.23 0.00	0.00	247,656.26
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CMND0811 7/31/2012 678,786.65 0.00 CMND0812 9/30/2013 331,822.85 0.00 CMND0813 6/30/2014 -1,886.28 0.00 CMND0911 8/31/2012 299,518.96 0.00 CMND0912 9/30/2013 129,125.00 0.00 CMND1011 9/30/2012 622,080.23 0.00	0.00	-57,955.66
CMND0813 6/30/2014 -1,886.28 0.00 CMND0911 8/31/2012 299,518.96 0.00 CMND0912 9/30/2013 129,125.00 0.00 CMND0101 9/30/2012 62,080.23 0.00	0.00	678,786.65
CMND0911 8/31/2012 299,518.96 0.00 CMND0912 9/30/2013 129,125.00 0.00 CMND1011 9/30/2012 622,080.23 0.00	0.00	331,822.85
CMND0912 9/30/2013 129,125.00 0.00 CMND1011 9/30/2012 622,080.23 0.00	0.00	-1,886.28
CMND1011 9/30/2012 622,080.23 0.00	0.00	299,518.96 129,125.00
	0.00	622,080.23
CHINDIO12 10/31/2013 443/410./1 0.00	0.00	449,416.71
CMND1111 11/30/2012 404,811.03 0.00	0.00	404,811.03
CMND1112 10/31/2013 70,450.10 0.00	0.00	70,450.10
CMND1211 12/31/2012 238,061.25 0.00	0.00	238,061.25
CMND1212 10/31/2013 172,832.85 0.00 CMNDFINAL 6/30/2014 29,179.35 0.00	0.00	172,832.85 29,179.35
	,210.47	265,161.53
E3312 Blanket 1,074,639.60 0.00	0.00	1,074,639.60
E4372 7/24/2009 8,215.38 0.00	0.00	8,215.38
E4373 10/8/2009 41,423.99 0.00	0.00	41,423.99
E4374 12/11/2009 59,542.82 0.00	0.00	59,542.82
E4375 11/13/2009 69,974.61 0.00 E4376 10/12/2009 61,882.37 0.00	0.00	69,974.61 61,882.37
E4377 3/19/2010 76,206.69 0.00	0.00	76,206.69
E4378 8/26/2009 28,633.92 0.00	0.00	28,633.92
E4379 4/21/2010 78,944.70 0.00	0.00	78,944.70
E4380 12/23/2009 85,181.22 0.00	0.00	85,181.22
E4381 12/7/2009 71,401.09 0.00 E4396 4/2/2010 58,842.20 0.00	0.00	71,401.09
E4396 4/2/2010 58,842.20 0.00 E4412 8/21/2009 12,501.00 0.00	0.00	58,842.20 12,501.00
E4413 7/23/2009 1,149.36 0.00	0.00	1,149.36
E4414 8/12/2009 13,470.63 0.00	0.00	13,470.63
E4415 12/11/2009 71,942.86 0.00	0.00	71,942.86
E4416 7/31/2009 9,738.48 0.00	0.00	9,738.48
E4417 1/8/2010 36,024.95 0.00 E4418 5/7/2010 3,208.89 0.00	0.00	36,024.95 3,208.89
£418 5///2010 3,208.99 0.00 £4119 3/4/2010 103,134.96 0.00	0.00	3,208.89 103,134.96
E4420 1/15/2010 46,155.37 0.00	0.00	46,155.37
E4493 12/30/2009 60,688.03 0.00	0.00	60,688.03
E4494 2/19/2010 44,998.58 0.00	0.00	44,998.58
E4560 10/12/2009 39,478.07 0.00	0.00	39,478.07
E4561 10/8/2009 35,833.75 0.00 E4562 1/22/2010 78,257.41 0.00	0.00	35,833.75 78,257.41
E4562 1/22/2010 78,25/41 0.00 E4563 2/26/2010 55,041.85 0.00	0.00	78,257.41 55,041.85
E684 3/19/2010 57,418.51 0.00	0.00	57,418.51
E7065 1/5/2010 3,073.55 0.00	0.00	3,073.55
E7066 5/7/2010 1,776.05 0.00	0.00	1,776.05

			Recorded as In- Service After														
Project ID CB	In-Service Date	2014 Schedule 14	2014 Filing	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	ост	NOV	DEC	YEAR	Total To Date
CMND0111	7/31/2011	566,801.15	0.00													0.00	566,801.15
E7284	1/14/2010	10,788.60	0.00													0.00	10,788.60
E7285 E7286	1/25/2010 12/31/2009	7,185.92 9,553.24	0.00 0.00													0.00	7,185.92 9,553.24
E7287	1/29/2010	9,553.24 4,784.82	0.00													0.00	4,784.82
E7665	4/21/2010	19,599.46	0.00													0.00	19,599.46
E9585	10/24/2013	66,231.99	0.00													0.00	66,231.99
E9586	4/16/2010	71,228.27	0.00													0.00	71,228.27
E9587	4/21/2010	68,573.12	0.00													0.00	68,573.12
E9588	4/20/2010	64,221.42	0.00													0.00	64,221.42
ECSDCI1 ECSDCI2	6/18/2010 8/31/2011	64,829.97 5,944.73	0.00 0.00													0.00	64,829.97 5,944.73
ECSPH1	6/18/2010	1,273,671.45	0.00													0.00	1,273,671.45
ECSPH1B	11/15/2010	54,359.75	0.00													0.00	54,359.75
ELND0111	7/31/2011	2,861,014.31	0.00													0.00	2,861,014.31
ELND0112	12/31/2012	780,902.53	0.00													0.00	780,902.53
ELND0113	2/28/2014	1,747,621.44	0.00													0.00	1,747,621.44
ELND0211	8/31/2011	559,943.62	0.00													0.00	559,943.62
ELND0212	12/31/2012	1,881,338.58	0.00													0.00	1,881,338.58
ELND0213 ELND0311	3/31/2014 9/30/2011	1,058,401.97 1,735,922.28	0.00 0.00													0.00 0.00	1,058,401.97 1,735,922.28
ELND0311 ELND0312	2/28/2013	1,138,273.34	0.00													0.00	1,138,273.34
ELND0313	9/30/2014	1,081,300.21	0.00													0.00	1,081,300.21
ELND0411	11/30/2011	1,114,791.83	0.00													0.00	1,114,791.83
ELND0412	4/30/2013	1,245,599.35	0.00													0.00	1,245,599.35
ELND0413	6/30/2014	615,686.16	0.00													0.00	615,686.16
ELND0511	12/31/2011	1,590,956.16	0.00													0.00	1,590,956.16
ELND0512	6/30/2013	1,480,263.11	0.00													0.00	1,480,263.11
ELND0513 ELND0611	6/30/2014 3/31/2012	798,210.61 2,202,416.00	0.00 0.00													0.00	798,210.61 2,202,416.00
ELND0611	8/31/2012	1,339,354.82	0.00													0.00	1,339,354.82
ELND0613	6/30/2014	131,722.69	0.00													0.00	131,722.69
ELND0711	5/31/2012	1,744,756.78	0.00													0.00	1,744,756.78
ELND0712	9/30/2013	1,011,319.39	0.00													0.00	1,011,319.39
ELND0713	6/30/2014	-412,194.72	0.00													0.00	-412,194.72
ELND0811	6/30/2012	1,496,407.69	0.00													0.00	1,496,407.69
ELND0812	9/30/2013	1,123,570.01	0.00													0.00	1,123,570.01
ELND0813 ELND0911	6/30/2014 7/31/2012	17,682.57 1,635,019.50	0.00 0.00													0.00 0.00	17,682.57 1,635,019.50
ELND0911 ELND0912	10/31/2012	1,080,856.77	0.00													0.00	1,080,856.77
ELND1011	9/30/2012	1,701,408.88	0.00													0.00	1,701,408.88
ELND1012	11/30/2013	896,504.28	0.00													0.00	896,504.28
ELND1111	10/31/2012	1,257,165.62	0.00													0.00	1,257,165.62
ELND1112	11/30/2013	853,534.25	0.00													0.00	853,534.25
ELND1211	11/30/2012	1,327,166.60	0.00													0.00	1,327,166.60
ELND1212	12/31/2013	650,109.85	0.00													0.00	650,109.85
ELNDFINAL F0305	6/30/2014 12/10/2010	59,555.83 85,057.84	0.00 0.00													0.00	59,555.83 85,057.84
F0306	1/14/2011	77,209.27	0.00													0.00	77,209.27
F0307	12/31/2010	55,311.98	0.00													0.00	55,311.98
F0309	8/3/2010	63,149.57	0.00													0.00	63,149.57
F0310	6/24/2010	101,001.95	0.00													0.00	101,001.95
F0311	12/10/2010	22,563.90	0.00													0.00	22,563.90
F0312	12/10/2010	44,021.66	0.00													0.00	44,021.66
F0313	10/20/2010 9/24/2010	56,670.05	0.00													0.00 0.00	56,670.05
F0314 F0315	7/16/2010	51,810.40 60,788.32	0.00 0.00													0.00	51,810.40 60,788.32
F0316	7/16/2010	70,172.74	0.00													0.00	70,172.74
F0317	5/24/2010	50,819.01	0.00													0.00	50,819.01
F0318	6/15/2010	40,591.91	0.00													0.00	40,591.91
F0319	5/21/2010	53,957.38	0.00													0.00	53,957.38
F0320	6/18/2010	98,204.97	0.00													0.00	98,204.97
F0321	10/4/2010	48,760.93	0.00													0.00	48,760.93
F0322	10/18/2010	95,379.63	0.00													0.00	95,379.63

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			Service After														
Project ID CB CMND0111	In-Service Date	2014 Schedule 14	2014 Filing	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	ОСТ	NOV	DEC	YEAR	Total To Date
F0884	7/31/2011	566,801.15 131,145.40	0.00 0.00													0.00 0.00	566,801.15 131,145.40
F2008	12/15/2010 1/18/2013	19,676.47	0.00													0.00	19,676.47
F2008 F2060	11/8/2013	19,676.47	0.00													0.00	14.79
F2065	11/29/2012	99.76	0.00													0.00	99.76
F2551	12/5/2012	8,435.28	0.00													0.00	8,435.28
F6004	12/9/2010	15,028.75	0.00													0.00	15,028.75
F6005	10/18/2010	8,447.49	0.00													0.00	8,447.49
F6006	12/20/2010	12,145.90	0.00													0.00	12,145.90
F6007	8/27/2010	10,264.82	0.00													0.00	10,264.82
F6008	4/26/2010	1,463.53	0.00													0.00	1,463.53
F6009	9/17/2010	13,262.85	0.00													0.00	13,262.85
F6066	6/8/2010	18,661.93	0.00													0.00	18,661.93
F6344	8/18/2011	77,349.27	0.00													0.00	77,349.27
F6504	5/10/2012	50,811.16	0.00													0.00	50,811.16
F7524	11/1/2010	10,399.67	0.00													0.00	10,399.67
F7544	8/9/2010	5,534.90	0.00													0.00	5,534.90
F7564	12/22/2010	8,671.51	0.00													0.00	8,671.51
F7584	11/1/2010	6,044.57	0.00													0.00	6,044.57
F7604	12/31/2010	16,592.71	0.00													0.00	16,592.71
F7845	1/26/2011	50,359.95	0.00													0.00	50,359.95
F9145	9/21/2011	115,690.46	0.00													0.00	115,690.46
F9164	10/25/2011	82,408.22	0.00													0.00	82,408.22
F9166	7/8/2011	44,503.53	0.00													0.00	44,503.53
F9168	3/1/2011	131,653.65	0.00													0.00	131,653.65
F9171	8/31/2011	86,383.88	0.00													0.00	86,383.88
F9173	5/9/2011	164,947.57	0.00													0.00	164,947.57
F9364	11/29/2011	162,834.92	0.00													0.00	162,834.92
F9365	7/8/2011	158,006.31	0.00													0.00	158,006.31
F9444	6/30/2011	107,602.59	0.00													0.00	107,602.59
F9684	7/7/2011	37,891.76	0.00													0.00	37,891.76
G0105	4/10/2012	35,202.94	0.00													0.00	35,202.94
G0284	1/22/2011	31,962.12	0.00													0.00	31,962.12
G0304	3/2/2011	72,442.13	0.00													0.00	72,442.13
G0394	2/18/2011	86,032.87	0.00													0.00	86,032.87
G0464	2/18/2011	62,344.80	0.00													0.00 0.00	62,344.80
G0577	2/26/2011	55,664.82	0.00														55,664.82
G0619	3/14/2011	67,222.36	0.00													0.00	67,222.36
G0704	9/27/2011	135,698.82	0.00													0.00	135,698.82
G0739 G0743	10/28/2011 7/15/2011	-1,775.29 -160.86	0.00 0.00													0.00 0.00	-1,775.29 -160.86
G0743 G0744	7/15/2011	160.86	0.00													0.00	160.86
G0744 G0777	4/1/2011	67,580.44	0.00													0.00	67,580.44
G0777 G0798	11/30/2011	67,580.44 68,181.70	0.00													0.00	67,580.44 68,181.70
G0824	10/28/2011	131,877.43	0.00													0.00	131,877.43
G0844	9/30/2011	94,577.49	0.00													0.00	94,577.49
G0925	10/18/2010	1,695.36	0.00													0.00	1,695.36
G0998	7/29/2011	71,975.09	0.00													0.00	71,975.09
G0999	12/9/2011	34,712.48	0.00													0.00	34,712.48
G1000	12/22/2011	62,082.53	0.00													0.00	62,082.53
G1001	11/11/2011	47,897.70	0.00													0.00	47,897.70
G1038	10/3/2011	69,829.40	0.00													0.00	69,829.40
G1122	11/5/2011	68,801.64	0.00													0.00	68,801.64
G1143	9/12/2011	4,312.82	0.00													0.00	4,312.82
G1262	6/3/2011	11,019.92	0.00													0.00	11,019.92
G1263	8/2/2011	6,391.36	0.00													0.00	6,391.36
G1298	8/12/2011	12,364.33	0.00													0.00	12,364.33
G1299	4/14/2011	10,569.53	0.00													0.00	10,569.53
G1300	8/12/2011	15,170.77	0.00													0.00	15,170.77
G1519	12/16/2012	45,874.80	0.00													0.00	45,874.80
G1804	10/31/2011	46,745.93	0.00													0.00	46,745.93
G2414	6/1/2012	1,996.19	0.00													0.00	1,996.19
G2733	8/16/2013	94,716.18	0.00													0.00	94,716.18
G2735	4/16/2012	39,313.55	0.00													0.00	39,313.55

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CMND0111	7/31/2011	566,801.15	0.00													0.00	566,801.15
G2793	1/31/2012	35,535.76	0.00													0.00	35,535.76
G3027 G3039	2/28/2012 3/10/2012	83,667.57 58,057.44	0.00 0.00													0.00	83,667.57 58,057.44
G3047	6/8/2012	86,866.10	0.00													0.00	86,866.10
G3215	7/23/2012	94,461.01	0.00													0.00	94,461.01
G3216	5/2/2013	50,615.55	0.00													0.00	50,615.55
G3226	5/9/2012	71,928.87	0.00													0.00	71,928.87
G3278	3/20/2012	67,753.46	0.00													0.00	67,753.46
G3580 G3581	11/7/2012 5/12/2012	96,182.37 58,677.25	0.00 0.00													0.00 0.00	96,182.37 58,677.25
G3582	6/9/2012	114,042.55	0.00													0.00	114,042.55
G3614	11/15/2012	72,415.20	0.00													0.00	72,415.20
G3697	11/7/2012	709.42	0.00													0.00	709.42
G3699	11/7/2012	-709.42	0.00													0.00	-709.42
G3720	8/21/2012	124,748.89	0.00													0.00	124,748.89
G3722 G3725	5/15/2012 11/20/2012	91,220.13 65,707.01	0.00 0.00													0.00 0.00	91,220.13 65,707.01
G3725	8/21/2012	119,095.20	0.00													0.00	119,095.20
G3859	8/22/2012	8.91	0.00													0.00	8.91
G3904	11/23/2012	-615.45	0.00													0.00	-615.45
G4157	9/4/2012	78,745.55	0.00													0.00	78,745.55
G4158	9/28/2012	116,550.05	0.00													0.00	116,550.05
G4159	12/3/2012	113,951.48	0.00													0.00	113,951.48
G4160 G4279	8/17/2012 12/5/2012	111,208.20 2,035.10	0.00 0.00													0.00 0.00	111,208.20 2,035.10
G4280	12/5/2012	64.61	0.00													0.00	64.61
G4863	9/10/2012	75,766.90	0.00													0.00	75,766.90
G4865	10/18/2012	74,003.69	0.00													0.00	74,003.69
G4867	10/27/2012	85,706.64	0.00													0.00	85,706.64
G4873	12/21/2012	57,768.57	0.00													0.00	57,768.57
G5288 G5290	11/8/2012 11/8/2012	-74.38 47.16	0.00 0.00													0.00 0.00	-74.38 47.16
G5428	11/5/2012	93,696.15	0.00													0.00	93,696.15
G5486	10/12/2012	65,089.16	0.00													0.00	65,089.16
G5487	12/19/2012	52,804.17	0.00													0.00	52,804.17
G5673	11/2/2012	124,165.43	0.00													0.00	124,165.43
G5682	12/14/2012	41,343.15	0.00													0.00	41,343.15
G5683 G5685	7/9/2012 6/21/2012	14,922.52 3,731.76	0.00 0.00													0.00 0.00	14,922.52 3,731.76
G5686	6/28/2012	5,918.96	0.00													0.00	5,918.96
G5689	7/9/2012	5,698.85	0.00													0.00	5,698.85
G5714	7/10/2012	7,278.88	0.00													0.00	7,278.88
G5717	11/19/2012	14,866.14	0.00													0.00	14,866.14
G5719	7/20/2012	6,108.69	0.00													0.00	6,108.69
G6455	3/15/2013	21,182.29	0.00													0.00 0.00	21,182.29
G7554 G7555	12/11/2012 1/18/2013	45,811.71 57,698.10	0.00 0.00													0.00	45,811.71 57,698.10
G7556	3/16/2013	128,713.22	0.00													0.00	128,713.22
G7557	4/1/2013	66,282.70	0.00													0.00	66,282.70
G7558	4/29/2013	71,769.24	0.00													0.00	71,769.24
G7559	5/23/2013	104,326.40	0.00													0.00	104,326.40
G7560	5/21/2013	19,737.38	0.00													0.00	19,737.38
G7561 G7673	6/11/2013 5/9/2013	67,651.89 158,120.11	0.00 0.00													0.00 0.00	67,651.89 158,120.11
G7674	2/4/2013	45,688.77	0.00													0.00	45,688.77
G7675	4/5/2013	72,862.04	0.00													0.00	72,862.04
G7676	11/8/2013	63,400.85	0.00													0.00	63,400.85
G7677	6/26/2013	39,980.34	0.00													0.00	39,980.34
G7678	7/2/2013	88,671.49	0.00													0.00	88,671.49
G7680 G7683	11/5/2013	71,263.41 118,726.15	0.00 0.00													0.00 0.00	71,263.41 118,726.15
G7688	7/26/2013 7/30/2013	88,437.30	0.00													0.00	88,437.30
G7689	12/23/2013	140,968.21	0.00													0.00	140,968.21
	,,	, . 50.21	2.20													2.00	,

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Schedule 2 Electric

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Project ID CB	In-Service Date	2014 Schedule 14	2014 Filing	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	ост	NOV	DEC	YEAR	Total To Date
CMND0111 G7690	7/31/2011 11/15/2013	566,801.15 124,493.82	0.00 0.00													0.00 0.00	566,801.15 124,493.82
G7691	10/11/2013	37,620.68	0.00													0.00	37,620.68
G7692	11/14/2013	64,427.85	0.00													0.00	64,427.85
G7938	8/7/2013	10,691.06	0.00													0.00	10,691.06
G7939 G7940	7/10/2013 8/8/2013	8,403.88 6,007.64	0.00 0.00													0.00 0.00	8,403.88 6,007.64
G7941	10/10/2013	6,005.18	0.00													0.00	6,005.18
G7942	6/12/2013	4,745.17	0.00													0.00	4,745.17
G7943	8/22/2013	13,421.07	0.00													0.00	13,421.07
G7945 G7948	6/12/2013 9/25/2013	3,710.15 9,701.95	0.00 0.00													0.00 0.00	3,710.15 9,701.95
G7953	8/8/2013	5,432.02	0.00													0.00	5,432.02
G7954	8/15/2013	4,462.40	0.00													0.00	4,462.40
G8101	5/9/2013	15,669.70	0.00													0.00	15,669.70
G8103	4/5/2013	8,409.30	0.00													0.00	8,409.30
G8117 G8119	2/8/2013 2/8/2013	27,830.49 1,424.35	0.00 0.00													0.00 0.00	27,830.49 1,424.35
G8133	11/5/2013	4,281.97	0.00													0.00	4,281.97
G8151	12/6/2013	48,648.70	0.00													0.00	48,648.70
G8310	12/31/2013	0.00	0.00													0.00	0.00
G8311	12/31/2013	0.00	0.00													0.00	0.00
G8313 G8314	12/31/2013 12/31/2013	0.00 0.00	0.00 0.00													0.00 0.00	0.00 0.00
G8314 G8316	12/31/2013	0.00	0.00													0.00	0.00
G8324	12/31/2013	0.00	0.00													0.00	0.00
G8325	12/31/2013	0.00	0.00													0.00	0.00
G8326	12/31/2013	0.00	0.00													0.00	0.00
G8327 G8328	12/31/2013 12/31/2013	0.00 0.00	0.00 0.00													0.00 0.00	0.00 0.00
G8329	12/31/2013	0.00	0.00													0.00	0.00
G8330	12/31/2013	0.00	0.00													0.00	0.00
G8331	12/31/2013	0.00	0.00													0.00	0.00
G8585	12/11/2013	247,515.90	0.00													0.00	247,515.90
GWCONV I3110	Blanket	227,122.81 25,056.48	0.00 0.00													0.00 0.00	227,122.81
IKOH2013	7/31/2014 12/31/2013	25,056.48	0.00													0.00	25,056.48 0.10
J0119	7/2/2014	14,047.06	0.00													0.00	14,047.06
J2110	6/27/2014	3,144.40	0.00													0.00	3,144.40
NINT1048A	7/31/2014	30,733.15	0.00													0.00	30,733.15
NINT1048B NINT686	7/31/2014 1/15/2015	15,496.93 0.00	0.00 0.01													0.00 0.00	15,496.93 0.01
P6178	11/22/2014	0.00	11,021.90													0.00	11,021.90
P6345	10/23/2015	0.00	0.00									4,567.46				4,567.46	4,567.46
SGADMS32	12/31/2014	54,296.28	0.00		853.50							2,569.84				3,423.34	57,719.62
SGAMIDOM	12/13/2011	47,835.72	0.00													0.00	47,835.72
SGARCSRVC SGBATMATC	12/8/2010 Blanket	11,620.28 187,660.22	0.00 0.00													0.00 0.00	11,620.28 187,660.22
SGBLADESV	12/31/2011	31.13	0.00													0.00	31.13
SGCAMIHW	12/20/2012	21,226.12	0.00													0.00	21,226.12
SGCMNTRNC	Blanket	193,310.18	0.00													0.00	193,310.18
SGCSCOTT	Blanket	0.00	-1.39													0.00	-1.39
SGCSDCI1 SGCSDCI3	5/17/210 3/24/2010	-7.41 7,322.67	0.00 0.00													0.00	-7.41 7,322.67
SGDAC	Blanket	40,892.10	0.00													0.00	40,892.10
SGDADMS	2/19/2014	1,326,807.30	0.00													0.00	1,326,807.30
SGDAOLSSV	8/12/2014	1,862.06	0.00													0.00	1,862.06
SGDEETHW	4/29/2013	2,119.71	0.00													0.00	2,119.71
SGDEETSW SGDEPLOYC	4/29/2013 4/30/2014	22,046.58 846,901.57	0.00 0.00													0.00 0.00	22,046.58 846,901.57
SGDLCAPOM	2/1/2014	5,460.78	0.00													0.00	5,460.78
SGDLPLC	Blanket	30,430.14	0.00													0.00	30,430.14
SGDVINTG	12/21/2012	68,988.10	0.00													0.00	68,988.10
SGDVINTGO	12/21/2012	3,110.98	0.00													0.00	3,110.98

			Recorded as In-														
Project ID CB	In-Service Date	2014 Schedule 14	Service After 2014 Filing	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	ост	NOV	DEC	YEAR	Total To Date
CMND0111	7/31/2011	566,801.15	0.00	JAN	FED	IVIAN	AFK	IVIAT	JON	JOL	AUG	SEP	oci	NOV	DEC	0.00	566,801.15
SGECHLDA	11/1/2010	18,212.00	0.00													0.00	18,212.00
SGFINMOD7	Blanket	59,544.57	0.00													0.00	59,544.57
SGGAPEMTR	6/11/2012	1,807.74	0.00													0.00	1,807.74
SGITRCMEQ	5/31/2012	4,845.71	0.00													0.00	4,845.71
SGITREMTR SGITRNSL	5/31/2012 12/31/2011	16,142.01 132,234.50	0.00 0.00													0.00	16,142.01 132,234.50
SGITRNSLH	5/31/2011	6,424.46	0.00													0.00	6,424.46
SGITRNSLO	6/15/2012	33,799.45	0.00													0.00	33,799.45
SGITRSCAO	11/30/2012	8,867.50	0.00													0.00	8,867.50
SGIVVCPLO	12/31/2011	35,757.49	0.00													0.00	35,757.49
SGMDMFDHW	7/29/2013	102,183.24	0.00													0.00	102,183.24
SGMDMFDSW	7/29/2013	663,856.69	0.00													0.00	663,856.69
SGMDMMM2S	11/17/2014	75,724.18	0.00									2,475.13				2,475.13	78,199.31
SGMDMMMH SGMDMMMS	5/19/2014 5/19/2014	25,258.66 265,080.32	0.00 0.00													0.00 0.00	25,258.66 265,080.32
SGMDMS	6/18/2010	270,911.00	0.00													0.00	270,911.00
SGMDMUHBS	6/23/2014	112,368.09	0.00													0.00	112,368.09
SGMWSCADH	5/31/2011	30,705.50	0.00													0.00	30,705.50
SGMWSCADS	5/31/2011	259,946.11	0.00													0.00	259,946.11
SGNDENSW	12/10/2010	18,915.99	0.00													0.00	18,915.99
SGNDLBTE	5/31/2011	22.37	0.00													0.00	22.37
SGNDSG51	12/10/2010	7,333.59	0.00													0.00 0.00	7,333.59
SGNNT435H SGNNT435S	4/12/2013 4/12/2013	13,960.80 84,551.37	0.00 0.00													0.00	13,960.80 84,551.37
SGNT1021A	11/1/2014	0.00	0.00													0.00	0.00
SGOGAPMGT	1/15/2015	0.00	676,186.82									9,503.58				9,503.58	685,690.40
SGOGPCMEQ	Blanket	-88,178.81	0.00									6,835.39				6,835.39	-81,343.42
SGOGPEMTR	Blanket	5,804,282.79	0.00									15,833.28				15,833.28	5,820,116.07
SGOHAMSVR	10/4/2011	8,417.03	0.00													0.00	8,417.03
SGOHDLCAP	Blanket	3,055,011.71	0.00													0.00	3,055,011.71
SGOHDLERC SGOHDLLS	Blanket Blanket	248,959.22 2,165,616.69	0.00 0.00													0.00 0.00	248,959.22 2,165,616.69
SGOHDLES	1/31/2015	0.00	54,528.99													0.00	54,528.99
SGOHDLREG	Blanket	92,767.32	0.00													0.00	92,767.32
SGOHDLSEC	Blanket	4,529,434.96	0.00													0.00	4,529,434.96
SGOHIVVC	10/31/2014	117,509.39	0.00													0.00	117,509.39
SGOHNSVR	7/22/2011	22,854.78	0.00													0.00	22,854.78
SGOIPV6ML	9/30/2014	-8,597.87	0.00													0.00	-8,597.87
SGSHT109 SGSHT110	8/31/2009 9/30/2010	86,506.15 47,664.32	0.00 0.00													0.00 0.00	86,506.15 47,664.32
SGSHT110	6/30/2010	56,962.27	0.00													0.00	56,962.27
SGSHT112	8/22/2012	35,810.78	0.00													0.00	35,810.78
SGSHT209	2/28/2010	124,362.18	0.00													0.00	124,362.18
SGSHT210	9/30/2010	61,634.79	0.00													0.00	61,634.79
SGSHT211	8/2/2011	69,789.19	0.00													0.00	69,789.19
SGSHT212	9/24/2012	63,915.76	0.00													0.00	63,915.76
SGSHT28 SGSHT29	3/27/2013 5/7/2013	43,415.44 26,258.90	0.00 0.00													0.00 0.00	43,415.44 26,258.90
SGSHT30	5/29/2013	162,734.91	0.00													0.00	162,734.91
SGSHT309	3/3/2010	109,355.37	0.00													0.00	109,355.37
SGSHT31	7/30/2013	68,067.39	0.00													0.00	68,067.39
SGSHT310	10/8/2010	68,251.51	0.00													0.00	68,251.51
SGSHT311	6/8/2011	52,264.10	0.00													0.00	52,264.10
SGSHT312	1/4/2013	67,444.29	0.00													0.00	67,444.29
SGSHT32 SGSHT33	11/12/2013 9/24/2013	117,417.50 15,038.37	0.00 0.00													0.00	117,417.50 15,038.37
SGSHT410	11/2/2010	57,830.03	0.00													0.00	57,830.03
SGSHT411	9/1/2011	87,472.12	0.00													0.00	87,472.12
SGSHT412	11/30/2012	46,848.33	0.00													0.00	46,848.33
SGSHT510	11/18/2010	63,280.11	0.00													0.00	63,280.11
SGSHT511	9/30/2011	21,196.07	0.00													0.00	21,196.07
SGSHT512	5/31/2012	42,509.41	0.00													0.00	42,509.41
SGSHT610	10/8/2010	60,471.95	0.00													0.00	60,471.95

		Thru 201	4							2015							
			Recorded as In- Service After														
Project ID CB	In-Service Date		2014 Filing	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	ОСТ	NOV	DEC	YEAR	Total To Date
CMND0111	7/31/2011	566,801.15	0.00													0.00	566,801.15
SGSHT611	10/31/2011	37,803.20	0.00													0.00	37,803.20
SGSHT612	6/28/2012	52,631.95	0.00													0.00	52,631.95
SGSHT710	12/20/2010	81,720.88	0.00													0.00	81,720.88
SGSHT711	12/22/2011	73,018.00	0.00													0.00	73,018.00
SGSHT712	8/3/2012	23,301.19	0.00													0.00	23,301.19
SGSTRGC	12/2/2010	321,071.20	0.00													0.00	321,071.20
SGSYED11	3/4/2010	241,818.09	0.00													0.00	241,818.09
SGSYED15	11/24/2010	64,390.38	0.00													0.00	64,390.38
SGSYED150	11/17/2010	5,726.97	0.00													0.00	5,726.97
SGSYEDP2	5/13/2011	169,830.28	0.00													0.00	169,830.28
SGSYEDP2O	5/13/2011	7,205.09	0.00													0.00	7,205.09
SGTLPLC	9/30/2014	13,486.21	0.00													0.00	13,486.21
SGUSGHUBO	12/17/2010	8,819.96	0.00													0.00	8,819.96
Z3010	Blanket	26,810,691.42	0.00													0.00	26,810,691.42
Z3016	Blanket	3,148,218.00	0.00													0.00	3,148,218.00
		117,660,859.56	741,736.33	0.00	853.50	0.00	0.00	0.00	0.00	0.00	0.00	43,995.15	0.00	0.00	0.00	44,848.65	118,447,444.54
		Stimuls funds invoiced															invoiced thru
		thru 2014 but not in															2015 but not in
		service	Adjs														service
	Capital	292,704.43										9,806.55				Capital	302,510.98
(1)	PMO Capital	401,555.28	-401,555.28													PMO	0.00
. ,		694,259.71	-401,555.28													-	302,510.98
	0&M	302,008.49														0&M	302,008.49
Total stimulus fur	nds invoiced thru											т	otal stimulus fi	nds invoiced thr	ı December		
Decemb		119,398,864.09												2015			119,051,964.01
Decemb	201 .	113,330,004.03												2025		=	113,031,304.01

^{(1) -} In previous filings, stimulus credits applied to PMO projects were included in the "not in service" portion at the bottom of this schedule. However they are now assigned to specific projects

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6/29/2016 3:12:31 PM

in

Case No(s). 16-1404-EL-RDR

Summary: Testimony Direct Testimony of Peggy A. Laub electronically filed by Ms. E Minna Rolfes on behalf of Amy B. Spiller and Elizabeth H. Watts and Duke Energy Ohio, Inc.